

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.2448 OF 1993

Haldyn Glass Limited .. Petitioner

V/s

Union of India & Ors. .. Respondents

Shri Ashok Singh with Smt. Sushma Joshi i/b. M/s.
Haresh Mahta & Co. for the Petitioner.

Shri P.S. Jetty with Shri D.A. Dubey for the
Respondents.

**CORAM : DR.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.**

DATE : 10TH JANUARY, 2006.

P.C.:

1. Heard the learned counsel for the Petitioner
and the learned counsel for the Respondents.

2. The Petitioner has filed an application for
refund of Rs.27,82,171/- by the demand letter dated
28th June, 1991 before the Assistant Collector of
Central Excise, contending that the Petitioner had
paid excess excise duty and therefore sought refund of
the same. The Assistant Collector by his order dated
10th July, 1992 rejected the refund claim filed by the
Petitioner for the period from July 1988 to March,
1990. The Assistant Collector has recorded that the

:2:

said claim being clearly time barred, the Department was aware of several decisions of the Bombay High Court that wherein refund of Excise Duty was sought after the prescribed period of limitation, hence the same were rejected as time barred. Referring to the various decisions, the Assistant Collector has declined to grant the refund and rejected the said application.

3. Aggrieved thereby, the Petitioner had preferred an appeal before the Appellate Authority being the Collector of Central Excise (Appeals). The Collector of Central Excise (Appeals), by the order dated 27th July, 1993 also rejected the said appeal, agreeing with the view of the Assistant Collector that the claim was barred by Law of Limitation.

4. In the aforesaid circumstances we find no error in the order passed by the Assistant Collector of the Central Excise or the Collector of Central Excise (Appeals). Hence, Rule stands discharged.

(DR.S.RADHAKRISHNAN, J.)

(J.P.DEVADHAR, J.)